

**IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

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<b>MATLACK LEASING, LLC; PENN</b>	:	<b>CIVIL ACTION</b>
<b>INTERMODAL LEASING, INC.; and</b>	:	
<b>VASILI KRISHNAMURTI;</b>	:	
	:	
<b>Plaintiffs,</b>	:	<b>NO. 09-1570</b>
	:	
<b>v.</b>	:	
	:	
<b>MORISON COGEN, LLP, and JAMES M.</b>	:	
<b>BURNS, CPA,</b>	:	
	:	
<b>Defendants.</b>	:	
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**ORDER**

AND NOW, this 13th day of January, 2010, upon consideration of Motion of Defendants Morison Cogen, LLP and James M. Burns, CPA to Dismiss Plaintiffs' Complaint for Failure to State a Claim Upon Which Relief Can be Granted and For Failure to Join a Party Under Rule 19 (Document No. 11, filed June 16, 2009); Plaintiffs' Brief in Opposition to Defendants' Motion to Dismiss Plaintiffs' Complaint (Document No. 14, filed July 6, 2009); and Reply Brief in Further Support of Motion of Defendants Morison Cogen, LLP and James M. Burns, CPA to Dismiss Plaintiffs' Complaint for Failure to State a Claim Upon Which Relief Can be Granted and For Failure to Join a Party Under Rule 19 (Document No. 18, filed July 31, 2009) **IT IS ORDERED** as follows:

1. That part of defendants' Motion to Dismiss which seek dismissal of Counts II and III of the Complaint pursuant to Federal Rule of Civil Procedure 12(b)(6) is **GRANTED WITHOUT PREJUDICE**;

2. That part of defendants' Motion to Dismiss which seeks dismissal of Counts I, IV, V and VI of the Complaint pursuant to Federal Rule of Civil Procedure 12(b)(6) is **DENIED**;

3. That part of defendants' Motion to Dismiss which seeks dismissal of Count VI of the Complaint pursuant to Federal Rule of Civil Procedure 12(b)(7) is **DENIED**.

**BY THE COURT:**

/s/ Jan E. DuBois

**JAN E. DUBOIS, J.**

